

the changes before the effective date (which would necessitate special adjustments to correct overwithholding that would have occurred after the effective date and before implementation of the new table).

Comments are requested regarding the proposed effective date.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comment and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to electronic and written comments (a signed original and eight (8) copies) that are timely submitted to the IRS. The IRS and Treasury specifically request comments on the clarity of the proposed regulations and how it may be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for Thursday, May 6, 1999, at 10:00 a.m. in Room 2615, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments and an outline of the topics to be discussed and the time devoted to each topic (a signed original and eight (8) copies) by April 15, 1999.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Betty J. Clary, Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.79-3 is amended as follows:

1. Paragraph (d)(2) is revised.

2. Paragraphs (e) and (f) are redesignated as paragraphs (f) and (g), respectively.

3. New paragraph (e) is added.

The revision and addition read as follows:

§ 1.79-3 Determination of amount equal to cost of group-term life insurance.

* * * * *

(d) * * *

(2) For the cost of group-term life insurance provided after June 30, 1999, the following table sets forth the cost of \$1,000 of group-term life insurance provided for one month, computed on the basis of 5-year age brackets. See 26 CFR 1.79-3(d)(2) in effect prior to [DATE FINAL REGULATIONS ARE EFFECTIVE] and contained in the 26 CFR, part 1, edition revised as of April 1, 1998 for a table setting forth the cost of group-term life insurance provided before July 1, 1999. For purposes of Table I, the age of the employee is the employee's attained age on the last day of the employee's taxable year.

TABLE I.—UNIFORM PREMIUMS FOR \$1,000 OF GROUP-TERM LIFE INSURANCE PROTECTION

5-year age bracket	Cost per \$1,000 of protection for one month
Under 25	\$0.05
25 to 2906
30 to 3408
35 to 3909
40 to 4410
45 to 4915
50 to 5423
55 to 5943
60 to 6466
65 to 69	1.27
70 and above	2.06

* * * * *

(e) *Effective date*—(1) *General effective date for table.* Except as provided in paragraph (e)(2) of this section, the table in paragraph (d)(2) of this section is effective July 1, 1999.

(2) *Effective date for table for purposes of section 1.79-0.* A policy of life insurance issued under a plan in existence on June 30, 1999, which would not be treated as carried directly or indirectly by an employer under § 1.79-0, taking into account the Table I in effect on that date, shall continue to be treated as a policy that is not carried directly or indirectly by the employer until the first plan year beginning after the general effective date in paragraph (e)(1) of this section.

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Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 99-452 Filed 1-12-99; 8:45 am]

BILLING CODE 4830-01-U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[CA 211-0116b; FRL-6214-2]

Approval and Promulgation of State Implementation Plans; California State Implementation Plan Revision, Antelope Valley Air Pollution Control District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is approving revisions to the California State Implementation Plan (SIP) which concern the rescission of three volatile organic compound rules for the Antelope Valley Air Pollution Control District (AVAPCD). The intended effect of this action is to bring the AVAPCD SIP up to date in accordance with the requirements of the Clean Air Act, as amended in 1990

(CAA or the Act). EPA is finalizing the approval of these rescissions from the California SIP under provisions of the CAA regarding EPA action on SIP submittals, SIPs for national primary and secondary ambient air quality standards and plan requirements for nonattainment areas. EPA is approving these revisions in accordance with the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). In the Final Rules Section of this **Federal Register**, the EPA is approving the state's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no adverse comments are received, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period. Any parties interested in commenting should do so at this time.

DATES: Written comments must be received by February 12, 1999.

ADDRESSES: Comments should be addressed to: Andrew Steckel, Chief, Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Copies of the rule revisions and EPA's evaluation report of each rule are available for public inspection at EPA's Region 9 office during normal business hours. Copies of the submitted rule revisions are also available for inspection at the following locations:

California Air Resources Board,
Stationary Source Division, Rule
Evaluation Section, 2020 "L" Street,
Sacramento, CA 95812.

*Antelope Valley Air Pollution Control
District*, 43301 Division Street, Suite
206, Lancaster, CA 93539-4409

FOR FURTHER INFORMATION CONTACT: Julie A. Rose, Rulemaking Office, AIR-4, Air Division, U.S. Environmental Protection Agency, Region 9, 75 Hawthorne Street, San Francisco, CA 94105-3901, Telephone: (415) 744-1184.

SUPPLEMENTARY INFORMATION: This document concerns the rescission of Antelope Valley Air Pollution Control District, Rule 1106, Marine Coating Operations; Rule 1142, Marine Tank Vessel Operations; and Rule 1148, Thermally Enhanced Oil Recovery Wells. These rules were submitted by the California Air Resources Board to EPA on June 23, 1998. For further

information, please see the information provided in the direct final action that is located in the rules section of this **Federal Register**.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Hydrocarbons, Incorporation by reference, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: December 17, 1998.

Laura Yoshii,

Acting Regional Administrator, Region IX.

[FR Doc. 99-16 Filed 1-12-99; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 272

[FRL-6217-6]

Utah: Final Authorization of State Hazardous Waste Management Program Revisions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA proposes to grant final authorization to the hazardous waste program revisions (Addendums 7 & 8) submitted by Utah's Department of Environmental Quality. In the final rules section of this **Federal Register**, EPA is authorizing the State's program revisions as an immediate final rule without prior proposal because EPA views this action as noncontroversial and anticipates no adverse comments. If no adverse written comments are received on this action, the immediate final rule will become effective and no further activity will occur in relation to this proposal. If EPA receives adverse written comments, it will withdraw the immediate final rule before its effective date by publishing a notice of withdrawal in the **Federal Register**. EPA will then respond to public comments in a later final rule based on this proposal. EPA may not provide further opportunity for comment. Any parties interested in commenting on this action should do so at this time.

DATES: Written comments must be received on or before February 12, 1999.

ADDRESSES: Send written comments to Kris Shurr (8P-HW), EPA, 999 18th Street, Suite 500, Denver, Colorado 80202-2466, phone number: (303) 312-6139. Copies of the Utah program

revision applications and the materials which EPA used in evaluating the revisions are available for inspection and copying at the following locations: EPA Region VIII Library, from Noon to 4:00 p.m., 999 18th Street, Suite 500, Denver, Colorado 80202-2466, contact: Environmental Information Service Center (EISC), phone number: (303) 312-6312; or Utah Department of Environmental Quality (UDEQ), from 8:00 a.m. to 5:00 p.m., 288 North 1460 West, Salt Lake City, Utah 84114-4880, contact: Susan Toronto, phone number: (801) 538-6776.

FOR FURTHER INFORMATION CONTACT: Kris Shurr, (8P-HW), EPA, 999 18th Street, Suite 500, Denver, Colorado 80202-2466, phone number: (303) 312-6139.

SUPPLEMENTARY INFORMATION: For additional information see the immediate final rule published in the Rules section of this **Federal Register**.

Kerrigan G. Clough,

Acting Regional Administrator, Region 8.

[FR Doc. 99-668 Filed 1-12-99; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Parts 3100, 3106, 3130, and 3160

[AA-610-08-4111-2410]

RIN 1004-AC54

Oil and Gas Leasing; Onshore Oil and Gas Operations

AGENCY: Bureau of Land Management.

ACTION: Correction: Proposed rule; reopening of comment period.

SUMMARY: The Bureau of Land Management (BLM) published in the **Federal Register** on December 3, 1998, (63 FR 66776), a notice to reopen the public comment period on the drainage proposed rule. This notice inadvertently requested comments be received on or before February 1, 1999. We are publishing this notice to amend the **DATES** section of the December 3, 1998, (63 FR 66776), notice to change the date when comments must be received to April 5, 1999.

DATES: Comments must be received on or before April 5, 1999.

ADDRESSES: If you wish to comment, you may submit your comments by any one of several methods. You may mail comments to the Bureau of Land Management, Administrative Record, 1849 "C" Street, NW, Room 401LS, Washington, DC 20240. You may also